



ATTS NEWSLETTER

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

I hope everyone had a great holiday season. I wanted to take a moment to thank Bill Myers for doing such a great job as editor. He had the last Newsletter to me in plenty of time to get it to the printers and mailed out to everyone at the very beginning of December. It was nice to have this done prior to the craziness of the holiday season!

If you are reading this, then you obviously renewed. Thank you! We are a small club; but I think a dedicated one. When I look at some of the prices STTs bring, it is evident that there are serious STT collectors out there. I suspect most are members of the ATTS. Some of those strong sales have been reported in other numismatic magazines. That is great exposure for us.

I hope everyone has a prosperous and happy new year and that we all find that special gem to add to our STT collection!

Happy collecting, John

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

BILL at: Wimhands@gmail.com

This issue's LTTE contributors include: Joseph McCarthy, Nick Sapone, Monte Dean, Paul Berkman all getting a brownie point for the fun of sharing with us. If you sent me something for the newsletter and do not see it here that is because I am going to use it in the next issue. THANKS GUYS!!

PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from "Jack" and I don't recognize the name off-hand or the email address either. So in order for me to list it here I have to go through my entire email address book looking for "Jack". Likewise, if you don't include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this identification would also be appreciated. **My sincere thanks, as always.**

BILL MYERS WRITES: I hope everyone had an enjoyable holiday season. Now everyone hopefully has some time to devote to their collections. I encourage everyone to send a note to the newsletter about an interesting find or something you have had for a long time.

Nick Sapone sent a letter he from Merlin Malehorn from 1999 that gives a look into a past on sales tax token research.

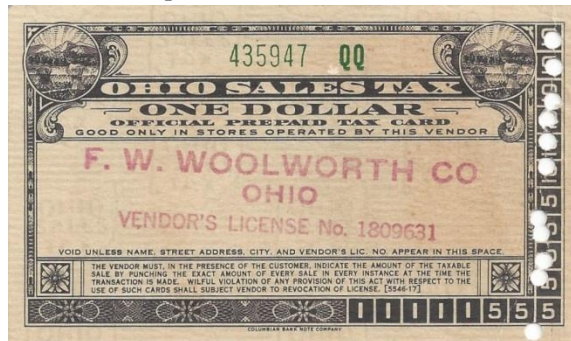
Joseph McCarthy reports on some of his interesting finds. There is plenty of stuff out there for us to add to our collections.

Monte Dean shares his answers to questions from Paul Berkman. There is lots of new and interesting information

Paul Berkman educates us with his article Take Time for Tazell. He has new information on these tokens.

I want to express my appreciation to those who answered the call for material for the newsletter but I do not have a backlog of material for the next newsletter so I still need contributions from the members.

JOSEPH MCCARTHY (L-616) WRITES: I recently was successful WITH my Opening bid in obtaining the OH SPC2-FWW2 in the enclosed scan. The seller had a starting price of \$30.99, plus \$3.00 Shipping and Handling. I placed my bid as the first bidder, and as it turned out the only bid. Except for the punched out numerals the card is in superior condition.



Just received the item shown in the scan. I am listing it in my collection's inventory as: "OH ENV-HIG". The item, and four Ohio consumer receipts was acquired for \$2.00, and \$0.75 postage and handling. The top and one side of the "envelope" are separated and damaged, otherwise in is in fairly fine condition.



Thought I would pass along the following IN CASE no one else has presented the info. When I saw this Lot of Three Ohio Sales Tax Punch Cards I just put a "watch" on the lot. The Lot opened around \$30.00 dollars. It was won with a bid of \$175.25, plus \$1.50 shipping and handling. If you look close at the top "SPC" you may notice that at least one "Five" and one "Ten" are punched out, next to each other. However, you will also note that there does not appear to be a stamp of the vendor. Editor: listed in Sales Tax Tokens Online 1FEB19.



JOSEPH MCCARTHY (L-616) WRITES: I had mentioned that an E-Bay lot was closing on Jan. 22 which listed "Florida, OHIO, New York State Revenues Collection on Scott Pages Nice". Lot

303031004326. The lot contained, what appeared from the scan included, a SHEET OF EARLY Ohio Sales Tax Stamps. The lot went for \$707.00, plus \$5.50 S&H with 28 Bids.

Editor: there were scans of 29 pages with the listing and that is too many for the newsletter so if you are interested I suggest looking it up on E-bay.

A few Questions from Paul Berkman - Answered by Monte Dean

1. Colfax

Paul's Question: Nothing earth shattering here, except I was wondering how the rarity numbers were ascertained for L-12Ad, L-12Bb (both R-9) and L-12Bd (R-7). I assume that all other Colfax are R-2 but I am sure you will correct me if I am wrong. The reason I ask is that M&D doesn't mention that any of the typesetting varieties are tougher, and the card with the L-12Bb you sold me with your collection also says R-2 (and you priced it accordingly). Also I have a L-12Bb which came out of Ron Coupland's collection so if this is not in the census it probably needs to be adjusted.

Monte's Answer: Like the vast majority of Sales Tax Scrip, better than 90% (my guesstimate) of all of the Colfax came from a single original source. In this case they began in the inventory of George Magee, Jr. which was later sold to Robert Frye. Robert sold them on eBay for many years, up until about a decade ago.

Since Robert had almost all of the Colfax at one time, I took his rarity ratings as gospel. The number of recorded sales during that five year period on eBay also supports those assumptions as Robert sold out of all of the tougher issues during that period. As to the L-12Bb from Ron Coupland, that scrip almost certainly came from this same source and would not increase the known number or rarity rating. During that dispersion of the Colfax most of them sold cheaply in the \$8-\$25 range, but those few that were legitimately scarce or rare sub-varieties did garner \$80 to \$100 or higher very consistently.

Today it is virtually impossible to find even the most common Colfax simply because the entire inventory was purchased by collectors over a decade ago. Since then, very few of those old time collections have come back on the market. As can be seen on most of our scrip cache finds and dispersals, once you miss the original distribution it can be decades before they begin to appear again. That is the case with the Colfax. As there is no longer a single inventory they become available only when an old collection comes on the market, or when a collector is selling their collection. While it's possible that individual pieces or other hoards may make themselves available over time that just doesn't happen that often on any scrip.

That's also why a new collector might wonder why something with a common rarity, especially scrip, is so hard to find. Even R-2 and R-3 scrip, once it's distributed into collections, may not be seen again for decades. That's why, when you see an old collection for sale, don't think that those common scrip are actually easy to find. Patience is always needed, even for some of those "common" issues.

2. Tenino

Paul's Question: Well I had fun going through your Tenino's and weeding my collection of duplicates. I think I ended up with 25 duplicates but I have already sold 11 of them so it's all good. I have what appears to be a totally new typesetting variety for L-102. I am including a photo and you will see the 4th and 5th lines are way to the left of any other L-102 variety. I would appreciate your thoughts on a catalog number (within the M&D system) for this one. Presumably R-10 if it is a new discovery?



This one came from Rod Charlton when he sold me a bunch of his duplicates in the fall of 2017. Not sure if you knew Rod (big time depression scrip guy) but he seems to have disappeared off the face of the earth. Any idea what happened to him?

I also purchased a L-94B from Rod in that group so I think there needs to be one added to the census

I hope you won't be offended if I mention that I found several misattributions of L-102 and L-103 typesetting varieties within the STT's you sold me. No great shakes price wise, but I have gone through about 25 L-102 and L-103 varieties using macro photos with a superimposed vertical line through the BTnntS. I have found this to be a pretty safe way to check them since the density of the ink can cause confusion when examined in isolation.

Monte's Answer: No offense taken on the L-102 and L-103. The majority of those in my collection were originally purchased from Tim Davenport and he had given many of them attributions. Some of those attributions may have actually been done before the M&D was printed. I talked with Merlin Malehorn about those types myself. He also used the reason of the ink bleed for their difficulty in attributions. Quite frankly, after Merlin had told me not to worry about it, I didn't. Although I've thought of correcting them many times, I've just never actually put in the time to do so. I'm very glad you were able to complete that task.

Your macro photo and vertical superimposition is an excellent idea that has been used successfully in the numismatic and philatelic fields for years. I'm sure you could provide us with a great article on those photo comparisons.

Again, I'm 99% sure Rod's L-94B came from that same Tim Davenport hoard. I ordered the one and only one he had but it was already gone, so that is probably where it tracked back to.

I'm sure you've done your normal excessively picky examination (yes that is a compliment) on the new L-102 variety, so I don't doubt it is one we haven't seen. It would be assigned as the L-102-I (that's eye, not 1) using the M&D for the basis of the extended catalog number.

I purchased a good number of early Tenino wooden (non-STT) scrip from Rod many years ago. I did send him a couple of additional emails but never heard back from him. But you bring up a good point with Rod. Although he was primarily a depression scrip collector, he collected the Tenino because they fit into that time line. Also, Washington state collectors have an interest in these, and last, wooden money collectors have an interest in the Tenino too. So there are four active categories of collectors that make the sales of Tenino STTS woods a pretty easy game. It greatly increases the number of collector's looking for those neat little woods.

3. NF-20/21/22

Paul's Question: I think we both knew that this one hadn't really been put to bed! John O has confirmed that he owns one of each so NF-22 needs to be reclassified as R-9.

After I had corresponded with him I got out the four (!) NF-20's that I own so I could offer one to a retail customer and list one or both of the others on eBay as BIN listings. Now, the one which came with your collection is undoubtedly a straight up beige fiber token. However, two of the other three have a yellow-gold hue around the inside of the hole and the slightest yellow-gold tone to parts of the tokens. The third one has the same effect but a greenish-blue! I am including photos and I hope that you can see what I am talking about. I also found a beige fiber S-5 in the huge accumulation I mentioned in my last email. I have photographed this alongside the other three (it all the way to the right) and wonder if you can tell from a photo if it is another NF-20? I am happy to send any/all of these to you for inspection.



Monte's Answer: My original estimation on the rarity factor was based on the number found in a single large loose purchase from which those three different New Finds were discovered. Almost immediately after I reported them in the ATTSN #150, other collectors also reported having or having seen similar issues over the years.

I believe a more accurate rarity rating would be R-7 (11-20 known) for NF-20, R-8 (5-10 Known) for NF-21 and R-9 (2-4 known) for NF-22.

As to the discoloration, I'm guessing that is exactly what it is. As I'm sure you know, it didn't take much handling at all for fiber tokens to begin showing wear and discoloration. While #2 that you've provided photos of appears to have the most distinct color differentiation, it also appears that difference is confined almost entirely to the "high points" of the design elements (lettering). If it were a metal token I'd simply call it an AU-58 with signs of friction. My guess would still be that color is from handling.

I would check on the inside of the ring and the outside of the edge of the token to determine if there is a clear difference as with "sandwiched" color from different fiber materials. If so, then I'd change from wear to bleed as my best guess for that color difference. I had a batch of Alabama fiber that remained in the same bag that I bought them in for a good 20 years. Until I finally needed more for resale, they had been kept together in that bag. When I finally went to catalogue them I saw the same type of "color bleed", often seen with the "ring" toning most commonly found with Morgan dollars.

And YES to your question concerning #4 in your photos. It does look like yet another NF-20 to me. But you should be the judge of that considering your own hoard of 20's!!!

Below is a photo of the four different, as described in the NF & RM article in ATTSN #150:

WASHINGTON

WA NF 20, 21 & 22

First Reported: This Article

Reported By: Monte Dean

Pictured to the right: Top Right - Normal WA S-5 for comparison, Top Left - Very light tan pattern of WA S-5, Bottom Left - Deep Burgundy pattern of WA S-5, Bottom Right - Medium Blue/Green pattern of WA S-5.

These 3 patterns were all purchased by the same collector in a coin shop in the late 1960's in Tacoma, Washington, and he had them in his collection for over 40 years. I have often wondered why, with the huge number of Washington Patterns known, we have never seen anything for patterns for the normal WA S-5 issue. Here are three of them.

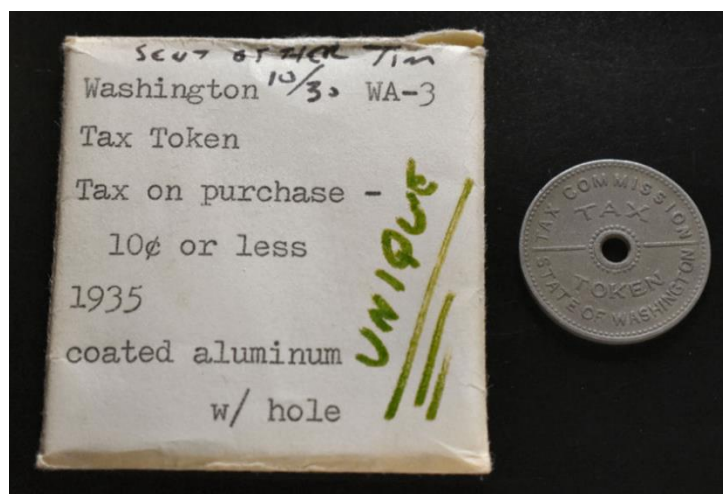


4. Strange S-1 Type

Paul's Question: My final Washington item also came out of the huge accumulation. It is a S-1 type which appears to be coated in some kind of gray matte finish material. It was in a white paper envelope with typed front as you will see in the photo. I am guessing this is another "fake pattern", but wonder if you have encountered this one before? Again, I am happy to send it to you for inspection.

Monte's Answer: The red, black, blue, and white colored "fake patterns" were all applied with enamel, almost certainly by the same person. They began showing up way back in the mid

1960's. Since the 2X2's that housed them almost always had the same hand writing with



“pattern”, it is very likely they are brothers and sisters. The only really weird thing about that batch of enameled tokens was that there were MANY found with very definite CIRCULATION wear. If those enameled tokens had been placed in circulation, the resulting wear and friction factors would have been exactly the same as those listed as patterns.

I'd weigh your token (in grams) and see where it falls in comparison to the normal weight of S-1's. That's probably

the quickest and easiest method to determine the likelihood of yet another new pattern or another method of creating a “fake pattern”.

I sent you at least a few of the “fake patterns” so you should have what you need on hand to make that determination.



5. Missouri CS-124/NUM32

Paul's Question: I mentioned that I had worked a trade with John Ostendorf which brought a NUM-32 and SEE-1 in my direction. I was actually kicking myself, because my spreadsheet had an error and didn't show the NUM-32 which I had bought from you except I was about to ask John if I could change the token I had traded for one of the others he offered when I noticed that they were not both NUM-32!

Take a look at them side by side in this photo and you will see the CS-124A/NUM-32 I got from John (ex Eric Newman and M&D plate example) is different from the one I bought from you.

The MU 1303 is totally different from CS-124 illustrated in M&D and is technically a new find if you hadn't already considered it to be such. I suggest the one I bought from you should be NUM-33 and rated R-10.



Monte's Answer: You are a plain lucky dog. I missed that difference entirely, even though I had photos of both. You are correct that it should be catalogued as the NUM-33 and R-10. It does make me happy to see that as new tokens are discovered they fit easily into the catalog numbers system I've established. I'm really glad to see you caught this difference. Since you had both in-hand there was a much greater chance this difference would be recognized.

I'm guessing that if you hadn't spotted this differentiation, it would never have been recognized if the two tokens were split up. A really sweet double R-10 combo.

6. Missouri White Cardboard S-2 and S-4

Paul's Question: Possibly a silly question, but how white does the cardboard need to be in order to be a white one? I bought a large group with the intention of doing my own counterstamp sometime, and in the hope of maybe finding a pressure stamp reverse. I haven't gone through them thoroughly, but quite a few look very, very pale in comparison but not brilliant white.

Monte's Answer: Up until 1998, five years after the M&D's publication, this question was bantered about over and over. After all, if the S-2 was rated as an R-6 which should yield 21-50 known examples, and the S-4 as an R-4 with 101-500 supposedly known or estimated, they should have been relatively easy to find.

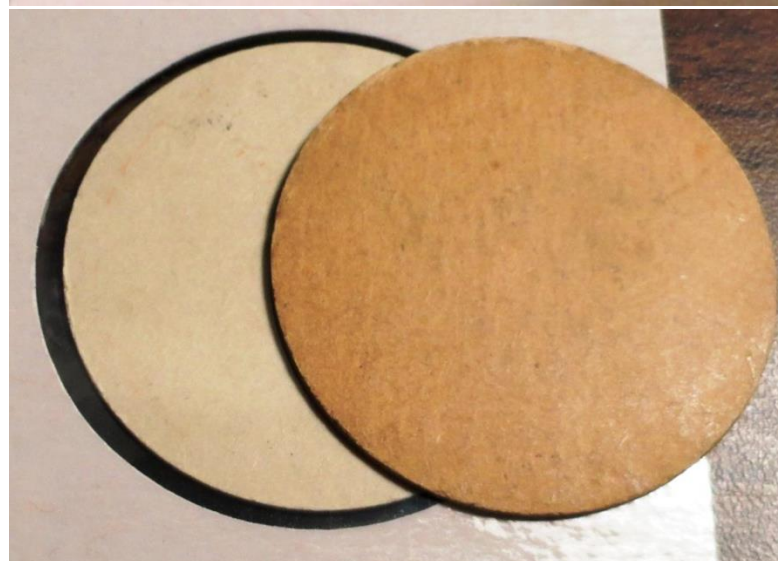
NO ONE (and I do mean NO ONE) had either of these two tokens. It was speculated that perhaps someone had reported "lighter colored" examples that were not really much of a difference from the S-1 and S-3. There were also collectors who thought that the S-2 and S-4 simply hadn't seen any exposure to light or moisture and thus had not darkened to the "normal" tone. Most collectors simply gave up trying to find them because there was a great deal of doubt as to the accuracy of the information.

In 1998 I bought a large batch of 310 Missouri Milk Caps, primarily because I had spotted a single one in the single picture provided showing a counter stamped example hidden in the pile. The group was primarily circulated, which I hoped might have a better chance of yielding

another counter stamp or a pressure stamp. I did notice that one of the shown examples did look lighter colored, but I didn't think much of it.

When the batch arrived there were 7 nearly white S-2 and 5 nearly white S-4. There was such a glaring difference between those white examples and the "normal" planchet color that I had no doubt they were, indeed, the long lost S-2 and S-4. I traded or sold those 10 extra examples easily and that was not a tough task at all.

Since that discovery, now 20 years ago, I've never seen another S-2 or S-4. Two of them have sold on eBay, but both were pedigreed to the initial find. Below are a couple of photos which should show the extreme difference between the S-1 and S-2. I didn't have photos of the S-4, but I'm sure that with the provided photos, you can easily distinguish the difference.



I had thought that the S-2 and S-4 might have been the first small order which accounted for their scarcity. However, since we are certain that the first batch had plenty of C/s on them, and I've only ever seen a single S-4 with a C/s, that hypothesis cannot be justified.

Keep your eyes OPEN for these!!!

7. Illinois Provisionals

Paul's Question: I now have a large group of duplicate IL metal provisionals ranging from R-1 thru R-7 and need to start offering them for sale. For some of them I can use Worthpoint to find sales over \$10 within the past 6 years or so, but I wonder if Robert Frye's website with STT values is a good guide for current retail prices that I should ask? It looks like his site hasn't been updated in a while. DO you have any thoughts (or even a word doc with an IL price guide)?

Monte's Answer: The biggest advantage that the Illinois metal provisionals have, as far as a well-supported price structure, is due to the very strong collecting interests from two entirely distinct genres.

Most STTS collectors come from a numismatic or exonomic background. So the metal Illinois issues are very similar to what they are already familiar with. I believe it's also one of the reasons why much rarer scrip issues have a tough time getting beyond the \$500 point. Given the scrip rarities in comparison to ANY of the Illinois metal provisional rarities it would seem to indicate bargain prices for those who want and can afford the Illinois scrip issues.

In our own ATTSN series more pages have been taken up with the Illinois metal issues than any other subject. Too, I've never talked to a sales tax token collector who did not include Illinois metal provisionals as one of their completion goals (although I'm sure that there must be a few who don't collect them). I would beg to surmise that those little metal beans are probably the SINGLE most collected series in the entire STTS genre. The only possible exception might be a full set of the state issued tokens.

Plus, they are included in ILLINOIS collections as readily. Illinois merchant token and location collectors are one of the single most collected areas within the entire exonomic field. Thus, there are two very strong genres of buyers for these issues.

The prices they obtain are due entirely on who is watching the ads at the time those ads appear. In other words, if you use the usual best practice on eBay of very low opening bids with an auction that has no reserve the results can be somewhat of a dart toss. The differences in prices thus obtained may simply be due to who and how many collectors are looking for a specific token at that time.

As for the price structure offered by Bob's site, those prices did not always show much relation to actual auction prices even when they were formulated a decade ago. Bob needs to be given credit for trying to give SOME price as guidance, but I wouldn't count on them to be justified now.

For the metal issues there are five basic tiers of collecting value.

The very top of the heap is the Livingston, L56. It can take diligent searches for a decade before one is available. It is by FAR the toughest of all Illinois Metal Provisionals to find. It is also, in my opinion, one of the most underrated tokens in the field. Keep in mind that I've sold the only one I ever had, so my opinion is not influenced by having one myself. In even a less attractive VG to low VF it's tough to find one below \$250. At the mid-range grade of higher VF to EF, they are a bargain at \$350-\$400. I have never seen one that was either almost mint state or mint state. Too, I've never seen one with much more than a hint of the original brass luster. When you see a Livingston, buy it. It may be the only chance you have in a decade (or more) to obtain one. Even if you do want to upgrade later, the Livingston is a for great seller, and as a trade item you could pretty much name your price.

The only other token near the top of this first tier is the Astoria, L3. I'm uncertain how Merlin came up with the rarity rating at 6, as they have proven to be MUCH more difficult to find and near the highest price for most other IMP (Illinois Metal Provisional). A VF example is well purchased at the \$125-150 range, while a NM example with substantial remaining original luster is tough to find even at ANY price. This is a much more difficult token to find than an R-6 rating might indicate. I consider this to be a fantastic resale token. While not as tough to find as the Livingston, it is none-the-less one of the princes (or princesses) of the field.

Please keep in mind that the Redbud listed on page 86 of the M&D is NOT a sales tax token. The name of the business was changed from Le Saulnier Bros. Pharmacy to John Le Saulnier Pharmacy in 1927, so that earlier name would not be found on a token minted before the introduction of a sales tax.

The third toughest token is the L92 Rushville. These do have a well-deserved rarity rating of R-7 in the M&D. These are a BEAR to find in anything above EF grade. Most of those I've seen have either been dug or came from a hoard that corroded the copper. Many of those that were corroded were then cleaned. Once they have been cleaned they will NEVER return to the original luster. If you want to find a seriously difficult issue, opt for a Rushville in AU or MS.

Although it's been rare for them to achieve more than a \$80-\$100 as a top price range I would consider a higher grade example in the \$125 range to be a steal. The Rushville was never considered to be one of the top rarities in the "old days", but the lack of offered specimens over the last 20 years confirms that they are indeed a very difficult issue.

All further catalogue numbers are according to the M&D.

The **second tier** would include L36 (either variety) Depue, L38 El Paso, and L52 Ladd. While there have been a fair number of these enter the market in the last decade, they continue to fetch in the \$50-\$80 range quite frequently. A couple of the Ladd have broken the \$100 mark, but the Depue and El Paso haven't reached that level yet.

The **third tier** would include L5 Beardstown, L19 Casey, L47 Jasper County, L54 (either variety) La Salle, L65 Monmouth, L66 Mount Olive, L89 Rossville, L102 Virginia, L104 Witt, and L106 Wyoming. Of the above the L19 Casey was considered a very difficult token prior to eBay. eBay sales have shown that there are plenty of these out there, in comparison to what we previously considered a super tough token.

This tier is a bit spastic as far as prices and I've seen large ranges in price on many of these – PRIMARILY – because of grade and eye appeal. This group in particular sells often enough to see a price range that is affected by grade. A nice piece with the original mint luster can easily sell for 2-3X that of a VG with little eye appeal. The Virginia, Witt, La Salle, and Wyoming would be the top of the heap in this larger tier. Fair selling prices have been in the \$20 - \$80 range. Again – that very large range is affected by the grade of the token offered.

The **fourth tier** would include L6 Bunker Hill, L8 Cambridge (with original luster), L41 Gillespie, L50 Keithsburg, and L59 (either variety) Mattoon. Even though these rarely break the \$25 range, a couple of them can be surprisingly difficult to nail down. The Bunker Hill of this tier is another beast to find that isn't all scratched up. You would think that if a token is pretty common at a deserved R-4 rarity rating that it would be easy to find a nice example. But for whatever reason the L59 aluminum issues commonly show lots and lots of dings, dents, and

damage. In fact, if the grade and eye appeal were taken into consideration the Bunker Hill and perhaps the Mattoon would both be found in the tier above.

The fifth and last tier would include the entire remaining list of tokens not listed above. In most instances those R-1 and R-2 issues sell in the \$1-\$3 range depending on attractiveness. It is often better to sell many different examples at one time. Say 10 different. It cuts down on the wrapping time and eBay fees plus it may very well produce a customer that will continue to check out your other auctions.

8. An additional comment from Paul - I thought you might like to see the MO Cs designs which I will be give out as freebies at this weekend's PNNA show in Portland.

I haven't decided on what the obverse/reverse pairings will be. Probably Coins, Currency & Exonumia on a 1 mill and Sales Tax Specialists on a 5 mill. Colors not finalized yet. There will probably be a very small number of 12 token sets with all color and obv/rev combinations.

I assume they will qualify for inclusion in the new book and would be COI-1 and SAL-2 in the MO Cs list. I am keeping mintage number records and will be destroying the "dies" after use. Cheers, Paul



Monte's Comment: Since you have the finest MO C/s collection ever assembled, your own C/s will very likely be sought after inclusions in any MO C/s set. I've often wondered why more collectors didn't use their own promotional C/s. Heck – I just used my address stamp.

They are certainly appreciated, as the sales of the (M&D catalogue numbers) MO O-11 to MO O-31 have always been strong. I paid \$250 for the O-17 and O-18 alone, which are now in your collection.

Your exploration of the C/s series would make an awesome article for the ATTSN. I'll be looking for it!

Notes on Merlin Malehorn's Tax Token Research
By Nick Sapone R-517

Although Merlin conducted some extensive and very detailed research into die varieties, he was also very selective about what was published in the "M & D" book that he coauthored, "UNITED STATES SALES TAX TOKENS AND STAMPS" (A History and Catalog, by Merlin K. Malehorn and Tim Davenport.)

A copy of his reply to one of my letters is included for a sampling of Merlin's generosity in sharing information and to show the thoroughness of his research, much of which has gone unpublished.

Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003-1973

May 5, 1999

Dear Nick,

My apologies for not responding earlier to your letter. My wife and I have been in Cincinnati visiting our two young grandsons (3 years, 8 months) and their parents, our daughter and her husband. In the process we both caught bad colds from the baby and have been not doing well for a couple weeks. It looks now as though we'll survive (ha) unless we have relapses. My immune system is essentially non-functional due to my cancer, so we have to be pretty careful about "nursing" whenever I catch something.

Anyhow, with regard to your IL square token with rotated die. I had not previously seen a quarter-turn like yours, but have seen about ten that are rotated halfway. As you've discovered by looking at various round metal tokens, there are all sorts of rotations of their reverses as matched to obverses. One of the so-called "technical" things I had done was to try to measure and tabulate the amount of rotation of a bunch of them from various states. I thought there might be some specifics that could be used to indicated varieties. After considerable work I concluded that there had been no attempt to control the rotations of top die vs. bottom die, since there didn't seem to be any particular pattern but rather the rotations were spread all over the compass. So I dropped that project. Presumably the IL squares were more closely controlled, by whatever means were necessary, to avoid rotation problems - one can hypothesize a lot of partial rotations that would be half-off and half-on the blank, and I don't know for sure but what such may exist. I've looked at several thousand of the IL square tokens in the past ten years, and haven't seen a lot of errors. I have a sort of "errors" section in my collection, in which I've put all sorts of oddities, such as the rotated IL squares, various state-issued tokens that have curved chunks missing because the blanks didn't get all the way along in the punching process, major off-center pieces, pieces with significant cuds, and so on.

Basically, I'd characterize your rotated IL square as an oddity or curiosity, rather than a major or minor variety. I'm inclined to use the word "oddity" because if a rotation is called a curiosity, that means that all the rotations of all the metal, fiber, and plastic tokens are also curiosities. I really doubt the membership in general wants a whole lot of Supplement Sheets reporting rotations.

With regard to the book on the Herrin dies. I do not have any more of them in stock. The publication was printed double-sided, so that there could be some matching a picture of a die with a table giving all the characteristics. I can get a single-sided copy printed for you for \$15.00, but a double-sided will cost about \$25 to \$30. The problem is that the master copy has pasted-on illustrations and therefore has to be hand-fed. Therefore a double-sided copy means the machine operator has to print both sides of a page by hand.

With regard to "data is too detailed" in the catalog. I discarded those files about a year ago. One of the sorts of technical data was the rotation records upon which I commented above. Another group had to do with the die breaks and cracks - my idea was that I could identify "families" of them, starting with a small crack or break and noting how it became longer and had sub-breaks. Basically, I had an enlarged sketch of the token face, and I sketched the breaks, page by page, as I inspected them through a 20X magnifier. That was rather interesting, but not something that produced anything useful. I could identify

"families" but there was no good way to convert that into some "variety" that anyone would be interested in. I threw out those data also about a year ago.

Another thing I did was try to find families of the holes punched in the center of metal tokens. I have a really old slide projector which is hand-fed one-by-one, so I took a film cardboard 2x2 with the 35mm. hole in the center, and stuck a token in there instead and projected it. That gave me about a 30X enlargement of the hole, so I projected onto a door and then traced the hole. I did maybe 50 or 60 or more of a token such as one of the OK metals. Then I tried to match the holes. Couldn't find any "it's a match" pictures, although I found some that were reasonably close. But there was a whole page for each tracing, so there wasn't anything that could be usefully employed. I discarded three notebooks full of tracings after I spent a year or so trying to match pictures.

Depending on your interests, you can do any of these things you might want to do. I enjoyed the effort of trying these various projects, but there just wasn't anything that would be useful to the general collector. Actually, the Supplement Sheet on the OK fiber dies was an offshoot of one of these projects; it represents about as far as I wanted to go in reporting anything.

I'm sorry now that I discarded the stuff. After almost ten years (I did most of this in the mid-80s), there had been no inquiries and I no longer wanted to do that detailed work. If I had kept the notebooks another year or so, I could send you all of it. But I didn't.

Thank you for your kind words about the catalog. It took me about eight years to do, with innumerable drafts and partial drafts, various approaches to numbering, and goodness knows what all in the way of "headaches," but it was a lot of fun. I could have included a lot more, most of which I am putting into Supplement Sheets, but then the book would have cost more than the average collector might want to pay. I think eventually there will have to be another catalog, but it probably won't be until 2020 that anyone would want to make a serious stab at it, and maybe not even then if we can continue to report additional information by using Catalog Supplement Sheets.

Regards,



Merlin K. Malehorn

After corresponding with Merlin for a couple of years and having ever more things to discuss about tax tokens and errors, he suggested that we arrange for a time he could call me and have a lengthier phone conversation. At the time, I had plans for my annual trip to a decoy show in Maryland, so I called Merlin and we arranged for a visit on my way there.

That is how I met Merlin at his home in Annandale, VA, in 2001. He was a gracious host, and the next couple of hours passed all too quickly as we discussed the various individual tax token die marks and other identifiers, along with die breaks and the seemingly endless rotations on some of the round tax tokens compared to the limited rotations on the square tax tokens, plus a few other topics as well, all of which insured our continued correspondence until just prior to his passing in early 2004.

As I was departing his home, I asked Merlin to sign my copy of his book. I told him that it is always nice to meet one of my heroes. He then looked at me with a smile and said that I should soon get over that.

Nick -

*It's good to know
you! Best of luck
always!*

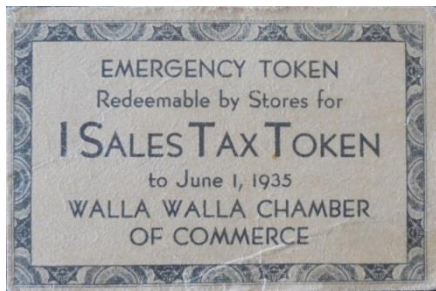
Merlin K. Malehorn

Sales Tax Tokens Online

ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

By **Ralph Harnishfeger**

With Additions from WJM



WA Walla Walla 1 sales tax token
L-106 \$25.38 17NOV18



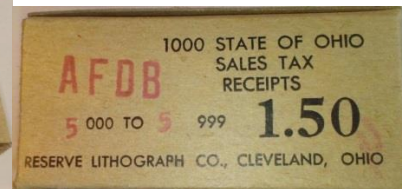
MO Counter stamped 1 mill unique
\$213.70 17NOV18



NJ sales tax related \$55.46
17NOV18



OH unopened box of 1000 sales tax receipts \$63.75 17NOV19



WA 100 tokens \$15
27NOV18



38 sales tax tokens \$5.49
28NOV18



CO, NM, UT, WA, KS, LA
tokens \$10 6DEC2018





IL ¼ ¢ Rock Island \$3.24 7DEC18



WA Wilbur L-107 \$131.50 8DEC18



MO Mexico 1 mill Lawrence's cut rate drugs \$271.38 11DEC18



Jerry Bates 3 wooden mills \$36.20 11DEC18



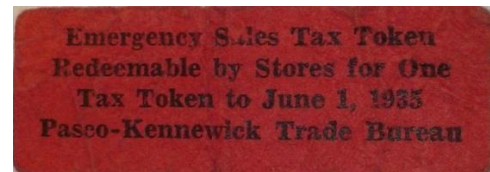
OH 1,2,3,6 rct \$6.10 17DEC18



MO 1 mil plastic hoard \$12.99 20DEC18



OH prepaid sales tax \$43.25 25DEC18



Pasco-Kennewick \$22.96 29DEC18



WA Tenino 1/5¢ \$16 29DEC18



1% simplicity tax \$13.24 9JAN19





MO 1 mil Sanitary PAT
8-19-19 \$5.98 18JAN19



MO 1 mil Jerry Bates in
black \$6.75 18JAN19



MO 1 mil Jerry Bates in
purple 18JAN19



MO 1 mil Joseph's Coin
Shop \$13.49 18JAN19



IL Charleston, Paris, Litchfield, Effingham, Jackson County 1/4¢
\$7.24 18JAN19



IL Ladd 1/4¢ L52
\$8.49 18JAN19



IL New Boston X38 \$25.39
21 JAN19



WA Colfax 1 token 25JAN19
\$15.33



IL Moline 1/4¢ 27JAN19 \$2.98



OH 3 pads of
stamps 30JAN19 \$30



OH 3 receipts
1FEB19 \$176.75



MO 1 mil counter stamp
\$183.77 8FEB19



IL El Paso \$13.49
8FEB19



IL Wyoming 1/4¢ \$83.20
9FEB19



OH 3¢ 50 receipts \$13.65 9FEB19

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

[Pay Pal -jnlcalvert@gmail.com](mailto:jnlcalvert@gmail.com)

Any questions or information needed please give me an email at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

November 1, 2018 – February 1, 2019

Beginning Balance	11/1/2018	\$709.30		
	12/01/2018	Income \$317.26	Expenses \$227.31	Balance \$799.25
	01/01/2019	Income \$245.00	Expenses \$0	Balance \$1044.25
	02/01/2019	Income 0	Expenses 0	Balance \$1044.25
Ending Balance	02/1/2019	\$1044.25		

Donations: All donations are very much appreciated and help to meeting our costs.
Paul Berkman, Steven Koczan, Joseph McCarthy, Gene Wood, Richard Lane, Michael Lampert,
Thomas Carson, Pascel Brock

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

February 1, 2019

NEW MEMBERS:

None

DROPS: Billy Hatch, Jeff Hofius, Edwin Morrow, Leonard Otterson, Donald Thannen

DEATHS:

None

MEMBERSHIP: February 1 2019 60 paid + 6 donated

TRADING POST

Deadline for Issue #185 = May 5, 2019

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.
I REALLY NEED THESE TOKENS: Looking for OK **PLL BUY YOUR COLLECTION:** Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner
office@larrywarner.com

CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7.

I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com -----

WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to \$10 in trade value for really

tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos..

Monte C. Dean,
moxking@aol.com or 121 E.
Fairview St., Spring Valley,
MN. 55975

NM S-8 BLACK 5 MILLS
Uncirculated. Scarce R-7 in

M&D. \$79.50. Please add
\$4.50 to help with postage and
insurance. Checks held until
cleared Mike Batkin, P.O.
Box. 13223, El Paso,
Texas, 79913

American Tax Token Society (ATTS)

The ATTS is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$15. Lifetime membership dues are \$300. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

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President / Awards

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